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*Town of Williamston Municipal Court*

Williamston, South Carolina

Independent Accountant's Report on Applying Agreed-Upon  
Procedures for the year ended June 30, 2018



SOUTH CAROLINA OFFICE OF THE STATE AUDITOR  
1401 Main Street, Suite 1200 • Columbia, SC 29201

June 14, 2019

Mr. Mack Durham, Mayor  
Town of Williamston  
Williamston, South Carolina

The Honorable Samuel M. Lollis, Chief Judge  
Town of Williamston  
Williamston, South Carolina

This report resulting from the application of agreed-upon procedures to the accounting records of the Town of Williamston Municipal Court System as of and for the year ended June 30, 2018, was issued by Brown CPA, LLC, Certified Public Accountants, under contract with the South Carolina Office of the State Auditor.

If you have any questions regarding this report, please let us know.

Respectfully submitted,

George L. Kennedy, III, CPA  
State Auditor

GLKIII/sag

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## Independent Accountant's Report on Applying Agreed-Upon Procedures

Mr. George L. Kennedy, III, CPA, State Auditor  
State of South Carolina  
Columbia, South Carolina

Mr. Mack Durham, Mayor  
Town of Williamston  
Williamston, South Carolina

The honorable Samuel M. Lollis, Chief Judge  
Town of Williamston  
Williamston, South Carolina

We have performed the procedures described below, which were agreed to by the South Carolina Office of the State Auditor and the Town of Williamston Municipal Court, on the systems, processes, and behaviors related to court fines and fees of the Town of Williamston Municipal Court for the period July 1, 2017 through June 30, 2018, in the areas addressed. The Town of Williamston and the Town of Williamston Municipal Court (the "Municipality") are responsible for the systems, processes, and behaviors related to court fines and fees. The sufficiency of these procedures is solely the responsibility of the South Carolina Office of the State Auditor and the Town of Williamston and the Town of Williamston Municipal Court. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

### 1. Clerk of Court

- We gained an understanding of the policies and procedures established by the Clerk of Court to determine timely reporting by the Clerk of Court's Office.
- We obtained the court dockets or equivalents from the Clerk of Court. We randomly selected twenty-five cases from the court dockets and recalculated the fine, fee, assessment and surcharge calculation to confirm that the fine, fee, assessment and surcharge were properly allocated in accordance with applicable State law and the South Carolina Court Administration fee memoranda.
- We randomly selected twenty-five court receipt transactions to confirm that the fee, fine, assessment and surcharge adhered to State law and the South Carolina Court Administration fee memoranda and that the receipts were allocated in accordance with applicable State law.

**Finding** – One of the twenty-five court fines inspected did not comply with State law.

An individual was ticketed for driving under suspension, license not suspended for driving under the influence, 1<sup>st</sup> offense. State law section 56-1-460(A)(1)(a) requires that the fine and assessments be no less than \$647.50 and no more than \$647.50 and the individual was fined \$350.00.

**Management Response** – See Attachment A.

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## 2. **Municipal Treasurer**

- We gained an understanding of the policies and procedures established by the Municipal Treasurer to determine timely reporting by the Municipality.
- We inspected all monthly court remittance forms or equivalents to confirm that the forms were completed in accordance with instructions and submitted timely in accordance with State law.
- We agreed amounts reported on the monthly remittance forms or equivalents to the Municipality's support.
- We inspected the Municipality's support to confirm that the Municipality properly classified fine, fee, assessment, and surcharge receipts.
- We inspected all State Treasurer's Revenue Remittance Forms ("STRRF") for the period July 1, 2017 through June 30, 2018 and agreed the amounts reported on the State Treasurer's Revenue Remittance Forms to the court remittance forms or equivalents.
- We agreed amounts reported by the Municipality on its supplemental schedule of fines and assessments, as reported in the annual financial statement audit, to the Municipality's general ledger.
- We inspected the Municipality's supplementary schedule of fines and assessments, as reported in the annual financial statement audit, to confirm that it contained all the elements required by State law.

We found no exceptions as a result of the procedures.

## 3. **Victim Assistance**

- We gained an understanding of the policies and procedures established by the Municipality to confirm proper accounting for victim assistance funds.
- We made inquiries and confirmed that any funds retained by the Municipality for victim assistance were deposited into a separate account.
- We selected twenty five expenditures to confirm that the Municipality expended victim assistance funds in accordance with State law and South Carolina Court administration fee memoranda.
- We inspected the Municipality's victim assistance financial activity on the supplemental schedule of fines and assessments, as reported in the annual financial statement audit, and confirmed that it was in compliance with applicable State law.
- We agreed the amounts reported by the Municipality on its supplemental schedule of fines and assessments, as reported in the annual financial statement audit, applicable to Victim Assistance Fund, to the Municipality's general ledger or subsidiary ledgers.
- We inspected the Municipality's victim assistance account to confirm the Victim Assistance fund balance was retained as of July 1 from the previous fiscal year in accordance with State law.

**Finding** – The Municipality was not able to provide support for the amount expended for victim assistance as shown on its supplemental schedule of fines and assessments as reported in the annual financial statement audit.

Victim Assistance Expenditures per Supplementary Schedule	\$ 19,636.00
Difference	(12,272.45)
Amount Spent Per General Ledger Detail	<u>\$ 7,363.55</u>

**Management Response** – See Attachment A.

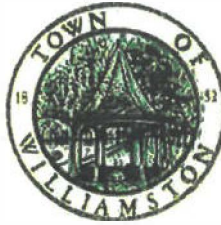
This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or a review, the objective of which would be the expression of an opinion or conclusion, respectively, on the systems, processes, and behaviors related to financial activity of the Court. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Governor, Chairmen of the House Ways and Means Committee, Senate Finance Committee, House Judiciary Committee, Senate Judiciary Committee, members of Town of Williamston Council, Town of Williamston Clerk of Court, Town of Williamston Finance Director, State Treasurer, Department of Crime Victims Compensation, the Chief Justice, and the South Carolina Office of the State Auditor, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

*BROWN CPA, L.L.C.*

Irmo, South Carolina  
June 14, 2019

## Attachment A



June 14, 2019

To whom it may concern:

We have reviewed the comments provided herein and our response is as follows.

With respect to complying with State law in sentencing defendants within the guidelines of State minimum and maximum penalties, we have brought this matter to the attention of the Town's Judge Samuel M. Lollis. The Judge told us that he has contacted State of South Carolina Court Administration and received updated fine / penalty schedules detailing, by offense, State minimum and maximum amounts which he will use in court on a go forward basis.

With respect to the finding regarding an overstatement of amounts spent for Victims Assistance money, as shown on the supplemental schedule of fines and assessments, in the annual financial statement audit, we offer the following background and explanation.

The Town has been remitting, for some time, amounts collected from fines and fees for Victims Assistance to the Anderson County Sheriff's Office. We also have a Victims Assistance bank account that has not been used in numerous years. On July 20, 2017 we transferred the balance in that bank account of \$13,167.86 to the Town's General Fund bank account. This was done after the Town and the Town's financial statement auditor Green Finney, LLP did a detailed review of the financial activity for Victims Service program money for the past several years.

The amount referenced in the finding of \$12,272.45 is the difference between the amount shown on our supplemental schedule as expenditures of Victims Service of \$19,636 and the actual Victim's Services transferred to Anderson County Sheriff's Office for the year of \$7,363.55. It was our opinion, and our auditor agreed, that the Victims Service beginning of the year carry forward balance was overstated and we chose to solve this problem by overstating expenses in our financial statement audit for the year ended June 30, 2018 so that the ending balance for the Victim Service Fund as shown on our supplemental schedule would reconcile with our general ledger. We now realize the sensitivity and regulatory requirements surrounding Victims Assistance money and recognize that we should have first consulted with the South Carolina Office of the Attorney General, Department of Crime Victim Compensation, on how to best solve this problem. Should this or other issues arise in the future we will seek the guidance of that office.


We are always receptive to positive constructive criticism in our effort to improve upon compliance and financial reporting.



Sincerely yours,

A handwritten signature in cursive script that reads "Michelle Starnes".

Michelle Starnes  
Clerk / Treasurer

A handwritten signature in cursive script that reads "Kimberly Littlefield".

Kimberly Littlefield  
Clerk of Court